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AMENDMENTS TO THE CLAIMS

1-8. (CANCELED)

9. (PREVIOUSLY PRESENTED) A transmission comprising:

an output shaft;

a countershaft extending parallel to said output shaft;

an intermediate shaft extending parallel to said output shaft;

a forward drive gear being rotatably supported relative to said countershaft;

a reverse drive gear being rotatably supported relative to said countershaft;

a first intermediate gear being rotatably supported relative to said intermediate shaft, said first intermediate gear meshing with said reverse drive gear;

a second intermediate gear rotatably supported relative to said intermediate shaft, said second intermediate gear being interlocked with said first intermediate gear to rotate therewith;

an output shaft driven gear fixed to said output shaft, said output shaft driven gear meshing with said forward drive gear and said second intermediate gear;

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a gear selecting and fixing device axially and movably mounted on said

countershaft for selectively engaging said forward drive gear and said reverse

drive gear to said countershaft;

a main shaft operatively engaged with a crankshaft through a primary

driven gear and a torque converter;

a first speed hydraulic multi-plate clutch being positioned between said

main shaft and a first-speed drive gear;

a second speed hydraulic multi-plate clutch being positioned between

said countershaft and a second-speed driven gear; and

a third speed hydraulic multi-plate clutch being positioned between said

countershaft and a third-speed driven gear.

10. (ORIGINAL) The transmission according to claim 9, wherein said

output shaft driven gear is the only gear attached to said output shaft.

11. (ORIGINAL) The transmission according to claim 1, wherein said

gear selecting and fixing device is a manually operated dog clutch.

12. (ORIGINAL) The transmission according to claim 10, wherein said

gear selecting and fixing device is a manually operated dog clutch.

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13-16. (CANCELED)

17. (PREVIOUSLY PRESENTED) A power unit for a four-wheeled vehicle

comprising:

an internal combustion engine having a crankshaft arranged with

respect to a longitudinal direction of said engine;

a transmission including

a main shaft operatively engaged with said crankshaft through a torque

converter and a primary drive gear on said crankshaft and a primary driven

gear on said main shaft;

an output shaft;

a countershaft extending parallel to said output shaft;

an intermediate shaft extending parallel to said output shaft;

a forward drive gear being rotatably supported relative to said

countershaft;

a reverse drive gear being rotatably supported relative to said

countershaft;

a first intermediate gear being rotatably supported relative to said

intermediate shaft, said first intermediate gear meshing with said reverse drive

gear;

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a second intermediate gear rotatably supported relative to said

intermediate shaft, said second intermediate gear being interlocked with said

first intermediate gear to rotate therewith;

an output shaft driven gear fixed to said output shaft, said output shaft

driven gear meshing with said forward drive gear and said second intermediate

gear, wherein said output shaft driven gear is the only gear attached to said

output shaft;

a gear selecting and fixing device axially and movably mounted on said

countershaft for selectively engaging said forward drive gear and said reverse

drive gear to said countershaft;

a first speed hydraulic multi-plate clutch being positioned between said

main shaft and a first-speed drive gear;

a second speed hydraulic multi-plate clutch being positioned between

said countershaft and a second-speed driven gear; and

a third speed hydraulic multi-plate clutch being positioned between said

countershaft and a third-speed driven gear.

18. (CANCELED)